

HEALTH ENTITIES

COMPANY NAME: _____ **NAIC Company Code:** _____

Contact: _____ **Telephone:** _____

REQUIRED FILINGS IN THE STATE OF: WEST VIRGINIA Filings Made During the Year 2004

(1) Check- list	(2) Line #	(3) REQUIRED FILINGS FOR WEST VIRGINIA	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE **	(7) NOTES ***
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½"X14")	2	1	XXX	3/1	NAIC	M, R, X
	1.1	Printed Investment Schedule detail (E01-E25)	2	1	XXX	3/1	NAIC	M, R, X
	2	Quarterly Financial Statement (8 ½" x 14")	2	1	XXX	5/15, 8/15, 11/15	NAIC	R, X
		II. NAIC SUPPLEMENTS						
	10	Actuarial Certification	2	1	XXX	3/1	Company	R, X
	11	Investment Risk Interrogatories	2	1	XXX	4/1	NAIC	R, X
	12	Life Supplement	2	1	XXX	3/1	NAIC	R, X
	13	Long-term Care Experience Reporting Forms	2	1	XXX	4/1	NAIC	R, X
	14	Management Discussion & Analysis	2	1	XXX	4/1	Company	R, X
	15	Medicare Supplement Insurance Experience Exhibit	2	1	XXX	3/1	NAIC	R, X
	16	Property/Casualty Supplement	2	1	XXX	3/1	NAIC	R, X
	17	Risk-Based Capital Report	2	1	XXX	3/1	NAIC	R, X
	18	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	R, X
	19	SVO Compliance Certification	2	1	XXX	3/1, 5/15, 8/15, 11/15	NAIC	R, X
		III. ELECTRONIC FILING REQUIREMENTS						
	30	Annual Statement Electronic Filing	XXX	1	XXX	3/1	NAIC	Q
	31	March .PDF Filing	XXX	1	XXX	3/1	NAIC	Q
	32	Risk-Based Capital Electronic Filing	XXX	1	N/A	3/1	NAIC	Q
	33	Supplemental Electronic Filing	XXX	1	XXX	4/1	NAIC	Q
	34	Supplemental .PDF Filing	XXX	1	XXX	4/1	NAIC	Q
	35	June .PDF Filing	XXX	1	XXX	6/1	NAIC	Q
	36	Quarterly .PDF Filing	XXX	1	XXX	5/15, 8/15, 11/15	NAIC	Q
	37	Quarterly Statement Electronic Filing	XXX	1	XXX	5/15, 8/15, 11/15	NAIC	Q

***If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and the NAIC and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state.**

****If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

***** Notes and Instructions A – K apply to all filings.**

HEALTH ENTITIES

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: **WEST VIRGINIA** Filings Made During the Year 2003

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR WEST VIRGINIA	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE **	(7) NOTES ***
			Domestic		Foreign			
			State	NAIC	State			
		IV. AUDITED FINANCIAL STATEMENTS						
	51	Accountants Letter of Qualifications	1	N/A	1	6/1	Company	X
	52	Audited Financial Statements	2	1	XXX	6/1	Company	X
	53	Audited Financial Statements Exemption Affidavit	1	N/A	1	6/1	Company	X
	54	Independent CPA	1	N/A	1	30 days after engagement	Company	X
	55	Notification of Adverse Financial Condition	1	N/A	1	Immediately	Company	X
	56	Report of Significant Deficiencies in Internal Controls	1	N/A	1	7/31	Company	X
	57	Request for Exemption to File	1	N/A	1	Timely Manner	Company	X
	58	Request to file Consolidated Audited Annual Statements	1	N/A	1	Timely Manner	Company	X
		V. STATE REQUIRED FILINGS						
	101	Filings Checklist (with Column 1 completed)	0	1	0	3/1	State	
	102	State Filing Fees	See Note U	0	See Note U	3/1	State	C, O, U
	103	Affidavit of Filing	1	0	1	3/1	State	L
	104	Premium Taxes	1	N/A	1	3/1, 4/25, 7/25, 10/25	State	D, M, O, P, Z, AA
	105	Certificate of Authority Renewal Fee	\$200.00	0	\$200.00	2/1	State	C, O, V
	106	Certificate of Compliance	0	0	1	6/1	Company	AC
	107	Certificate of Deposit	0	0	1	6/1	Company	AC
	108	Holding Company Registration	1	0	N/A	6/1	Company	X
	109	Monthly Financial Statements	2	0	0	30 days after end of month	NAIC	Y
	110	Certificate of Advertising Compliance	1	0	1	3/1	Company	AB
	111	Annual County Enrollment Worksheet	1	0	1	3/1	State	W, X
	112	HMO Product Mix Report	1	0	1	3/1, 5/15, 8/15, 11/15	State	W, X
	113	HMO PEIA Rates	1	0	1	3/31	Company	S, W, X
	114	Quarterly Provider Updates	1	0	1	5/15, 8/15, 11/15	State	W, X
	115	Quarterly County Enrollment Worksheet	1	0	1	5/15, 8/15, 11/15	State	W, X
	116	Grievance procedure	1	0	1	3/1	Company	T, W, X

*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and the NAIC and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state.

**If Form Source is NAIC, the form should be obtained from the appropriate vendor.

*** Notes and Instructions A – K apply to all filings.

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings Contact Person:	(304) 558-2100 Financial Conditions Division
	B	<p>Mailing Address: Annual Statements: Mailing: P. O. Box 50540 Charleston, WV 25305-0540</p> <p>Location: 1124 Smith Street, Room 404 Charleston, WV 25301</p> <p>Premium Tax Statements: Mailing: P. O. Box 50542 Charleston, WV 25305-0542</p> <p>Location: 1124 Smith Street, Room 400 Charleston, WV 25301</p>	<p>Domestic insurers file hard copies of their annual statements. Address for submission is determined by means of conveyance.</p> <p>United States Postal Service – send to mailing address.</p> <p>Delivery services – send to location address.</p> <p>Foreign and alien licensed insurers need only to file an Affidavit of Filing with the annual Premium Tax Statement. (See Note L.)</p>
	C	<p>Mailing Address for Filing Fees:</p> <p>West Virginia Insurance Commissioner STO/RPD P. O. Box 1913 Charleston, WV 25327</p>	<p>Premium tax payment and fee collection is processed by the Receipts Processing Division of the State Treasurer’s Office.</p> <p>Insurers must make remittance using only the Tax Payment Form provided by this Office. Tax Payments Forms are provided to licensed companies as part of the annual Tax Statement packet.</p>
	D	<p>Mailing Address for Premium Tax Payments:</p> <p>West Virginia Insurance Commissioner STO/RPD P. O. Box 1913 Charleston, WV 25327</p>	<p>Premium tax payment and fee collection is processed by the Receipts Processing Division of the State Treasurer’s Office.</p> <p>Insurers must make remittance using only the Tax Payment Form provided by this Office. Tax Payments Forms are provided to licensed companies as part of the annual Tax Statement packet.</p>
	E	Delivery Instructions:	<p>All filings must be postmarked no later than the indicated due date.</p> <p>If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.</p>
	F	Late Filings:	Late filings are subject to penalty and interest imposed by West Virginia Code §§ 33-43-7; 33-43-11.
	G	Original Signatures:	Required signatures must be original signatures on all filings.
	H	Signature/Notarization/Certification:	All forms must be signed and attested to where indicated.

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	I	Amended Filings:	<p>Amended items must be filed with a complete explanation of each amendment.</p> <p>If there are signature requirements for the original filing, the same requirements apply to any amendment.</p>
	J	Exceptions from normal filings:	A request for extension must be filed not less than 10 days prior to due date in sufficient detail.
	K	Bar Codes (State or NAIC)	NAIC
	L	Affidavit of Filing and Financial Statement Attestation	<p>Affidavit of Filing is provided to licensed companies as part of the annual Tax Statement packet and at this web site:</p> <p>www.wvinsurance.gov/WVICOOnline/company/premium_tax_statement.pdf</p>
	M	NONE Filings:	<p>See NAIC Annual Statement Instructions</p> <p>Exceptions to these instructions are noted on the form.</p> <p>Tax statements and payment forms are required to be filed and completed regardless of tax liability. Zero liability companies must file returns marked -0- or NONE. Entities not subject to tax are not required to submit forms.</p>
	N	Filings new, discontinued or modified materially since last year:	<p>West Virginia waives filing of hard copy of financial statements by foreign and alien licensed insurers. File Affidavit of Filing with Premium Tax Statement (Form IC-PT).</p> <p>New Premium Tax Statement (Form IC-PT) and Tax Payment Forms for life, property & casualty, title insurers and risk retention groups.</p>
	O	Checks	<p>Make checks payable to the West Virginia Insurance Commissioner. Do not remit one check for several companies in a group. Individual checks must accompany each Tax Payment Form.</p> <p>Insurers must make remittance using only the Tax Payment Form provided by this Office. Tax Payments Forms are provided to licensed companies as part of the annual Tax Statement packet.</p>

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	P	Computer Generated Forms:	<p>Computer generated Premium Tax Statements (Form IC-PT) are acceptable if they are exact duplicates of the forms provided by this Office.</p> <p>Insurers must make remittance using only the Tax Payment Form provided by this Office. Duplicates or computer generated Tax Payments Forms are unacceptable.</p>
	Q	Diskette Filings	Companies may electronically file with the NAIC on diskette or via the internet.
	R	Additional Copies	File one original and additional copies as indicated.
	S	HMO/PEIA Rates	File with: Rates and Forms Division P. O. Box 50540 Charleston, WV 25305-0540
	T	Grievance Procedure	File with: Consumer Services Division P. O. Box 50540 Charleston, WV 25305-0540
	U	State Filing Fees	<p>Annual Statement filing fee is remitted with Tax Payment Form. See Notes C and N.</p> <p>Life insurers and Property and Casualty insurers reporting on the Health blank must remit a \$100.00 annual statement filing fee.</p> <p>HMOs remit a \$25.00 annual statement filing fee.</p> <p>HMDIs are not subject to an annual statement filing fee.</p>
	V	COA Renewal Fee	<p>COA renewal fee is remitted with Tax Payment Form. See Notes C and N.</p> <p>HMOs must remit payment by 2/1.</p> <p>All other entities must remit payment by 3/1.</p>
	W	HMO Requirement	Only HMOs are subject to this requirement
	X	Special Instruction for foreign HMOs.	Foreign licensed HMOs are required to make the same type and number of filings as a domestic HMO.
	Y	Monthly Financial Statements	<p>Monthly financial statements must be filed if written request is issued by the commissioner.</p> <p>Applicable to both foreign and domestic insurers.</p>

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	Z	Premium taxes	<p>HMO and HMDI are tax exempt and not required to file returns.</p> <p>Life insurers and Property and Casualty insurers must file the appropriate tax returns.</p> <p>If the applicable tax packet was not received, contact the Tax Audit Section of the Financial Conditions Division. (304) 558-2100 ext 153 or 164.</p>
	AA	Premium Tax Penalties	<p>Failure to pay tax liability in full subjects taxpayer to penalty equal to one percent of unpaid balance per day outstanding balance remains unpaid and interest</p> <p>A \$25.00 per day penalty and interest is imposed for failure to timely file Premium Tax Statement.</p>
	AB	Certificate of Advertising Compliance	<p>Pursuant to W. V. C. S. R. 114-10-17.2, a Certificate of Advertising Compliance must be filed by all entities licensed to write accident and sickness insurance. . File Certificate with Premium Tax Statement (Form IC-PT).</p> <p>Certificate must be filed even if no business was written.</p> <p>A form is not provided, companies must devise their own statement.</p>
	AC	Certificate of Compliance – Certificate of Deposit – Certificate of Valuation	Foreign and alien licensed insurers must file these Certificates with Premium Tax Statement. (Form IC-PT)

**General Instructions
For Companies to Use Checklist**

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will send mailing labels and other information to all companies but will not be sending their own checklist this year.

Electronic Filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC.

Column (1) (Checklist)

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

Column (2) (Line #)

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)

Name of item or form to be filed.

The **Annual Statement Electronic Filing** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March .PDF Filing** is the .pdf file for annual statement data, detail for investment schedules, Officers and Directors Information and supplements due March 1.

The **Risk-Based Capital Electronic Filing** includes all risk-based capital data.

The **Supplemental Electronic Filing** includes all supplements due April 1, per the *Annual Statement Instructions*.

The **Supplemental .PDF Filing** is the .pdf file for all supplemental schedules and exhibits due April 1.

The **Quarterly Electronic Filing** includes the complete quarterly filing and the PDF files for all quarterly data.

The **Quarterly .PDF Filing** is the .pdf file for quarterly statement data.

The **June .PDF Filing** is the .pdf file for the Audited Financial Statements.

Column (4) (Number of Copies)

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX4) Task Force. XXX appears in the “Number of Copies” “Foreign” column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

Column (5) (Due Date)

Indicates the date on which the company must file the form.

Column (6) (Form Source)

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions (generally, on the state web site). If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.